--- C-326 - 9 Cigarettes - “Series of 1923” - Provisional use by “Macdonald Tobacco” - 1939 ---

Date coded examples of the nine cigarettes “Series of 1923” *rough perforated* **RC-277** used by “Macdonald Tobacco” occur in late 1934 and in 1935. The copies then cease until their provisional use of the *imperforate* **RC-279** in September 1939.

When the first wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a 10¢ price on the brand, reduced their packages by one cigarette per pack of ten, and the Macdonald 10¢ ten cigarette pack was reduced to nine.

★**RC-279** - 9 cigarettes, *imperf*, “Series of 1923”, in provisional usage,
mimeographed **1-10-D / 9-39** by “Macdonald Tobacco” in September 1939

--- Macdonald’s provisional 8 mm. mimeograph 9 on RC-380 - under the 1939 Budget ---

In 1939, as an interim measure, “Macdonald Tobacco” mimeographed *on-hand* sheets of the perforated ten cigarettes stamp in ***black ink*** with twin full horizontal central *killer lines*, above an 8 mm. thin Gothic 9 centred between pair of 4 mm. bottom corner *killer lines* as the Macdonald company provisional **RC-443**.

★**RC-443** - 9 on 10 cigarettes, *perf 11*, a thin black Gothic 8 mm. mimeograph
by “Macdonald Tobacco” – uncoded, but from September 1939

--- Macdonald's provisional 7 mm. mimeograph 9 on RC-381 - for the 1939 Budget ---

Obtaining fresh sheets from Ottawa (under the 1939 Budget) "Macdonald Tobacco" mimeographed the imperforate ten cigarettes stamp in ***black ink*** with a twin pair of horizontally stacked 9 mm. central thin *killer lines*, with a 7 mm. thin Gothic 9 at each side, plus three stacked thin 3 mm. bottom corner *killer lines* as the company provisional **RC-447**. There are variations in the mimeographed line spacing, since these stencils were *office produced*.

★**RC-447** - 9 on 10 cigarettes, imperf,
thin black Gothic 7 mm. mimeograph
by Macdonald Tobacco, Montreal,
coded **1-10-D / 9-39** in September 1939

★**RC-447b** - 9 on 10 cigarettes, imperf,
the same mimeograph as before,
but with a variant line spacing
coded **1-10-D / 9-39** in September 1939

The copy of **RC-447** on the left appears to be the normal line spacing, and most of the other copies examined to date are similar - see the double below. The right hand example **RC-447b** was probably stencilled by a different office secretary, and her use of the stylus on the stencil varied.

★**RC-447a** - 9 on 10 cigarettes, *imperf*, a double mimeograph,
coded **1-10-D / 9-39** by "Macdonald Tobacco" in September 1939

--- BABN's provisional 5 mm. 9 on RC-381 - used by "Macdonald Tobacco" under the 1939 Budget ---

As a provisional under the September 1939 Budget, BABN overprinted stock sheets of the *imperforate* ten cigarette stamp in black ink with three heavy 8 mm. horizontally stacked central *killer bars*, with a heavy Gothic 5 mm. **9** at each side, plus four 4 mm. horizontally stacked bottom corner *killer bars* as **RC-465**.

I have had no indication that this *perforated* BABN overprint was used by "Macdonald Tobacco", although generally in the 1940's they were the company using perforated stamps on imported packages.

★**RC-465 - 9** on 10 cigarettes, perf 11, the BABN 5 mm. Gothic overprint, uncoded

--- the mimeographed cancellation reads vertically down - 2 copies to date ---

★**RC-464 - 9** on 10 cigarettes, imperf, the BABN 5 mm. Gothic overprint, mimeographed **1-10-D / 9-39** in September 1939

[★RC-464]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	9-39	10-39	---	---

--- 9 Cigarettes - Series “C” - imperforate - used by “Macdonald Tobacco” - 1939-40 ---

The definitive nine cigarette Series “C” imperforate stamp was being used by “Macdonald Tobacco” in September 1939. The hidden letters “H-U” must indicate that the die had prior approved.

When the Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the companies decreased their *across Canada* package by one cigarette to eight, while “Macdonald Tobacco” continued production of the nine cigarette size until September 1940 by absorbing the tax increase, or by charging 11¢ per pack, as they used their sheets of the nine cigarette **RC-379**. Possibly the example coded from September 1940 (**9-40**) is a typographical error made by the secretary preparing the stencil.

--- the mimeographed cancellation reads vertically down - 12 copies to date ---

★**RC-379** - 9 cigarettes, imperf, mimeographed **1-10-D / 9-39** by “Macdonald Tobacco” in September 1939

[★RC-379]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	**10-39**	**11-39**	**12-39**
1940	**1-40**	**2-40**	**3-40**	**4-40**	**5-40**	**6-40**	**7-40**	---	**9-40**	---	---	---

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File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 9 cigarettes \ 1-10D],
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